
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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September 17, 2009

The Honorable Carol McDaniel
LaPorte County Assessor
813 Lincolnway Street, Suite #201
LaPorte, IN 46350

Dear Ms. McDaniel:

The Department of Local Government Finance has reviewed the information and data for the LaPorte County 2007 ratio study. The Department hereby approves the ratio study based on the results of the Mann-Whitney "Sales Chasing" test and Spearman Rank test for vertical equity; and the review of the accuracy, equity, and uniformity of the assessments as determined by the median ratio, coefficient of dispersion (COD), Price Related Differential (PRD), and the change analysis conducted by the Department.

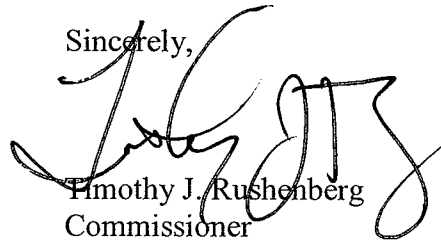
Since the initial submission of the ratio study on May 4, 2009, there have been revisions and multiple submissions of various data sets, including submitting copies of property record cards. The primary focus was on the issue of the ratio study's 2007 Assessed Value did not match the value given in the workbook for various parcels. In most cases, the discrepancy was caused by the parcel originally selling as vacant land and then being improved upon. The vacant land sale was used to value residential vacant, so the ratio study value reflects the land value only; the workbook value reflects the land and improvement. Multiple parcels accounted for all but a small number of the remaining discrepancies. Parcels which have undergone change would have been excluded from the Mann-Whitney test, as they had undergone substantive change since their usage in the ratio study (from vacant to improved land). These parcels have been corrected so the workbook and ratio study both contain the correct 2007 assessed values.

Please note that this approval is granted without verification of all of the actual sales disclosure forms in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14. As always, the Department encourages counties to use all possible sales, which lend greater validity to the sales ratio study.

In conjunction with our Data Analysis section, please continue to ensure your sales disclosure file database is compliant.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy J. Rushenberg", written over the printed name and title.

Timothy J. Rushenberg
Commissioner

cc: Barry Wood, Assessment Director